IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 34408 of 2007(U)

PETITIONER:

CANTEEN STORES DEPARTMENT,
MINISTRY OF DEFENCE, P.B.NO.2054, GANDHI NAGAR,
COCHIN-20, REPRESENTED BY ITS AREA MANAGER,
SRI.PHILIP ABRAHAM.

BY ADV. SRI.P.PARAMESWARAN NAIR,ASST.SOLICITOR

RESPONDENTS:

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1. STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. THE INSPECTING ASSISTANT OFFICER,
COMMERCIAL TAXES, ERNAKULAM, COCHIN-30.

3. THE DEPUTY COMMISSIONER OF APPEALS,
COMMERCIAL TAX OFFICE, ERNAKULAM.

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 34408/2007

Dated this the 21st day of November, 2007

JUDGMENT

Against Ext.P1 order of penalty imposed on the petitioner, he has filed Ext.P2 revision with applications for condonation of delay and stay of collection of penalty imposed. In the meantime revenue recovery proceedings have been initiated and Ext.P3 is the notice that has been issued. Hence this writ petition.

2. In view of the pendency of the revision along with the applications for delay condonation and stay of collection of penalty amount, I am inclined to dispose of this writ petition with the following directions.

3. That the third respondent shall take up and consider the application filed by the petitioner for condonation of delay and depending on the outcome of the same, application filed by the petitioner for stay of recovery of penalty imposed by Ext.P1 shall also be considered. This

the third respondent shall do within three weeks from the date of receipt of a copy of this judgment. In the meantime further proceedings pursuant to Ext.P3 shall be kept in abeyance.

4. Petitioner shall produce a copy of this judgment before the third respondent for compliance.

ANTONY DOMINIC
Judge

mrcs